

COUNTY OF SAN LUIS OBISPO
QUARTERLY CASH COUNT
DECEMBER 31, 2014

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Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

We have performed the procedures enumerated below to the proper balance and accountability of cash as directed by California Government Code Sections 26920 and 26922. These procedures, which were agreed to by the County of San Luis Obispo, were performed in accordance with the aforementioned code sections. The County of San Luis Obispo's management is responsible for the safe keeping and preparation of cash and cash reconciliations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the County of San Luis Obispo. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

As directed by California Government Code Sections 26920 and 26922, an unannounced cash count and review was conducted at the County Treasurer's Office on December 8, 2014, and cash funds of \$82,300,963 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$584,648,753 and were reconciled from investment reports to the Treasurer's Daily Report. The investments were also reviewed and found to be in compliance with the current County Treasury Investment Policy. Total funds in the County Treasury on December 8, 2014, were \$666,949,715.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the proper balance and accountability of cash in the County Treasury at quarter end. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of San Luis Obispo and management of the County of San Luis Obispo and is not intended to be and should not be used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
January 14, 2015

DATE: 08-Dec-14
12:35:06 PM

DISBURSEMENT SUMMARY:		INVESTMENT PURCHASE SUMMARY:	
Union Bank Control Dist.	2,371,882.89	BA and C/P	
EBT	144,248.49	PIMMA (daily balance)	266,104,545.36
SSDD	5,200.00	AGENCIES	6,015,630.00
		TREASURIES	
		F.I.C.A. (daily balance)	15,000,000.00
		REPO (daily balance)	0.00
		LAIF (daily balance)	50,000,000.00
		TOTAL INV. PURCHASES:	337,120,175.36
		COMBINED POOL INVESTMENTS:	
		F.I.C.A.	15,000,000.00
		CDARS	50,000,000.00
		Bankers Acceptances/Com.Paper	0.00
		PIMMA	266,104,545.36
		Agencies	154,896,254.48
		Treasuries	47,985,208.94
		L.A.I.F.	50,000,000.00
		Repurchase Agreements	0.00
		TRAN	662,743.98
		INACTIVE TOTAL	584,648,752.76
TOTAL DISBURSEMENTS:	2,521,331.38	Bank Accounts:	
*Rev Wt # 2395982	(251.70)	Rabobank	12,500,751.08
		Union Bank-Depository Acct.	63,485,603.51
		Union Bank-Deferred Comp.	0.00
		Union Bank-DSS Direct Dep.	20,895.63
		Union Bank-EBT	383,098.82
		Union Bank-Elect. C.Card Pmt	2,981,491.08
		Union Bank - US Govt. Loans	171.53
		East West Bank	0.00
		Office Funds:	
		Vault Currency	34,500.00
		Vault Silver	
		Dollars	
		Halves	
		Quarters	140.00
		Dimes	130.00
		Nickels	30.00
		Pennies	8.50
		Vault Cash Drawer	
		Currency: (100/50's)	0.00
		" (20's)	1,280.00
		" (10's)	770.00
		" (5's)	660.00
		" (2's)	6.00
		" (1's)	185.00
		Coin: Dollars	5.00
		" Halves	4.00
		" Quarters	47.50
		" Dimes	53.30
		" Nickels	9.85
		" Pennies	1.23
		TOTAL OFFICE FUNDS	37,820.38
		Credit Card for Collection	13,298.97
		Online Payments for Collection	2,866,920.37
		Returned Items	11,113.27
		BALANCE ON HAND	82,300,962.64
		BALANCE	666,949,715.40